

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16206700500000 Onawa City Clerk 914 Diamond Street Onawa, IA 51040	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	906,768		906,768	883,268																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	906,768		906,768	883,268																				
Delinquent property taxes	635		635	1,000																				
TIF revenues	251,493		251,493	216,000																				
Other city taxes	218,713	0	218,713	276,682																				
Licenses and permits	10,582	0	10,582	15,500																				
Use of money and property	15,548	0	15,548	18,613																				
Intergovernmental	601,253	0	601,253	945,780																				
Charges for fees and service	64,293	4,173,699	4,237,992	4,966,738																				
Special assessments	18,770	0	18,770	165,693																				
Miscellaneous	182,492	294,132	476,624	307,470																				
Other financing sources	259,344	24,230	283,574	2,307,316																				
Total revenues and other sources	2,529,891	4,492,061	7,021,952	10,104,060																				
Expenditures and Other Financing Uses																								
Public safety	601,368	0	601,368	598,822																				
Public works	393,720	0	393,720	384,930																				
Health and social services	0	0	0	55,250																				
Culture and recreation	508,669	0	508,669	484,333																				
Community and economic development	323,415	0	323,415	230,500																				
General government	160,014	0	160,014	183,074																				
Debt service	187,072	0	187,072	187,573																				
Capital projects	0	0	0	2,435,000																				
Total governmental activities expenditures	2,174,258	0	2,174,258	4,559,482																				
Business type activities	0	3,979,901	3,979,901	4,852,173																				
Total ALL expenditures	2,174,258	3,979,901	6,154,159	9,411,655																				
Other financing uses, including transfers out	267,574	16,000	283,574	307,316																				
Total ALL expenditures/And other financing uses	2,441,832	3,995,901	6,437,733	9,718,971																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	88,059	496,160	584,219	385,089																				
Beginning fund balance July 1, 2015	2,330,807	7,668,451	9,999,258	9,205,482																				
Ending fund balance June 30, 2016	2,418,866	8,164,611	10,583,477	9,590,571																				
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 785,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,259,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 5,475,148</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 785,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,259,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 5,475,148
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 785,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,259,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 5,475,148																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/30/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Terry Christensen		Area Code 712		Number 433 Extension 1181																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	732,150			174,618			906,768			906,768	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	732,150	0		174,618	0		906,768		T01	906,768	4			
5	Delinquent property taxes	512			123			635		T01	635	5			
6	Total property tax	732,662	0		174,741	0	0	907,403			907,403	6			
7	TIF revenues			251,493				251,493		T01	251,493	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	3,081			741			3,822		T15	3,822	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	1,292			310			1,602		T19	1,602	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		213,289					213,289		T09	213,289	14			
15	TOTAL OTHER CITY TAXES	4,373	213,289	0	1,051	0	0	218,713	0		218,713	15			
16	Section B - LICENSES AND PERMITS	10,582						10,582		T29	10,582	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	9,098				958	1,120	11,176		U20	11,176	18			
19	Rents and royalties	4,301						4,301		U40	4,301	19			
20	Other miscellaneous use of money and property					71		71		U20	71	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	13,399	0	0	0	1,029	1,120	15,548	0		15,548	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	149,738						149,738		B30	149,738	31			
32								0			0	32			
33	Total Federal grants and reimbursements	149,738	0	0	0	0	0	149,738	0		149,738	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		367,565					367,565		C46	367,565	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	3,500						3,500		C89	3,500	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	US DOT TIGER Grant	10,000						10,000			10,000	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	13,500	367,565	0	0	0	0	381,065	0		381,065	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	2,121						2,121		D89	2,121	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	29,858						29,858		D89	29,858	66		
67	West Monona Community School District			29,359				29,359		D89	29,359	67		
68	Siouxland Community Fire Department Grant	9,112						9,112			9,112	68		
69								0			0	69		
70	Total local grants and reimbursements	41,091	0	29,359	0	0	0	70,450	0		70,450	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	204,329	367,565	29,359	0	0	0	601,253	0		601,253	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	534,152	A91	534,152	73		
74	Sewer							0	688,472	A80	688,472	74		
75	Electric							0	2,951,075	A92	2,951,075	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0		A81	0	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	21,125					1,430	22,555		A03	22,555	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	27,835						27,835		A61	27,835	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Community Center	13,903						13,903			13,903	103		
104	TOTAL CHARGES FOR SERVICE	62,863	0	0	0	0	1,430	64,293	4,173,699		4,237,992	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	16,152				2,618		18,770		U01	18,770	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	57,663						57,663		U99	57,663	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	33,500						33,500	16,573	U11	50,073	110		
111	Fines	7,313						7,313		U30	7,313	111		
112	Internal service charges							0	21,522	NR	21,522	112		
113	Other miscellaneous - Specify							0			0	113		
114	Misc - Fire Department	512						512			512	114		
115	Misc - Library	5,095						5,095			5,095	115		
116	Misc - Airport	9,868						9,868			9,868	116		
117	Misc - General	66,978	1,563					68,541			68,541	117		
118	Misc - Utility Funds							0	142,975		142,975	118		
119	Equity in Net Income From WIMECA							0	113,062		113,062	119		
120	TOTAL MISCELLANEOUS	180,929	1,563	0	0	0	0	182,492	294,132		476,624	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,225,289	582,417	280,852	175,792	3,647	2,550	2,270,547	4,467,831		6,738,378	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	205,291	2,685			51,368		259,344	24,230		283,574	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	205,291	2,685	0	0	51,368	0	259,344	24,230		283,574	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,430,580	585,102	280,852	175,792	55,015	2,550	2,529,891	4,492,061		7,021,952	132
133												133
134	Beginning fund balance July 1, 2015	2,173,274	1,026,604	-434,352	17,935	-582,754	130,100	2,330,807	7,668,451		9,999,258	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,603,854	1,611,706	-153,500	193,727	-527,739	132,650	4,860,698	12,160,512		17,021,210	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	447,435						447,435		E62	447,435	2
3	Purchase of land and equipment	9,995						9,995		G62	9,995	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	50,921						50,921		E24	50,921	13
14	Purchase of land and equipment	89,779						89,779		G24	89,779	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,238						3,238		E32	3,238	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	601,368	0		0	0	0	601,368			601,368	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ONAWA							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	17,891	215,008					232,899		E44	232,899	42				
43	Purchase of land and equipment		74,630					74,630		G44	74,630	43				
44	Construction	35	56,814					56,849		F44	56,849	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	13,811						13,811		E44	13,811	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	15,531						15,531		E01	15,531	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	47,268	346,452		0	0	0	393,720			393,720	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	170,173						170,173		E52	170,173	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	5,649						5,649		E61	5,649	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	31,877						31,877		E61	31,877	127
128	Purchase of land and equipment	9,736						9,736		G61	9,736	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	55,443						55,443		E61	55,443	130
131	Purchase of land and equipment	31,344						31,344		G61	31,344	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	94,161						94,161		E03	94,161	133
134	Purchase of land and equipment	3,644						3,644		G03	3,644	134
135	Community center, zoo, marina, and auditorium	60,383						60,383		E61	60,383	135
136	Other culture and recreation	45,107						45,107		E61	45,107	136
137	Purchase of land and equipment	1,152						1,152		G61	1,152	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	508,669	0		0	0	0	508,669			508,669	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		160,497	153,008				313,505		E89	313,505	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	9,910						9,910		E29	9,910	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	9,910	160,497	153,008	0	0	0	323,415			323,415	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,705						7,705		E29	7,705	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	49,207						49,207		E23	49,207	162
163	Purchase of land and equipment	1,440						1,440		G23	1,440	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	40,901						40,901		E25	40,901	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,433						6,433		E31	6,433	168
169	Purchase of land and equipment	1,365						1,365		G31	1,365	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	44,744						44,744		E89	44,744	171
172	Other general government — Current operation	7,819		400				8,219		E89	8,219	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	159,614	0	400	0	0	0	160,014			160,014	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				165,000			165,000			165,000	178
179	Interest				22,072			22,072			22,072	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	187,072	0	0	187,072			187,072	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,326,829	506,949	153,408	187,072	0	0	2,174,258			2,174,258	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							394,180	E91		394,180	198				
199	Purchase of land and equipment							103,075	G91		103,075	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							638,329	E80		638,329	201				
202	Purchase of land and equipment							51,065	G80		51,065	202				
203	Construction								F80		0	203				
204	Electric — Current operation							2,605,326	E92		2,605,326	204				
205	Purchase of land and equipment							112,078	G92		112,078	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								42,837		42,837	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Insurance Deductibles								33,011		33,011	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,979,901		3,979,901	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,326,829	506,949	153,408	187,072	0	0	2,174,258	3,979,901		6,154,159	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	45,498	221,541				535	267,574	16,000		283,574	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	45,498	221,541	0	0	0	535	267,574	16,000		283,574	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,372,327	728,490	153,408	187,072	0	535	2,441,832	3,995,901		6,437,733	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						132,115	132,115			132,115	263
264	Restricted		883,216		6,655			889,871			889,871	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,231,527		-306,908		-527,739		1,396,880			1,396,880	267
268	Total Governmental	2,231,527	883,216	-306,908	6,655	-527,739	132,115	2,418,866			2,418,866	268
269	Proprietary								8,164,611		8,164,611	269
270	Total ending fund balance June 30, 2016	2,231,527	883,216	-306,908	6,655	-527,739	132,115	2,418,866	8,164,611		10,583,477	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,603,854	1,611,706	-153,500	193,727	-527,739	132,650	4,860,698	12,160,512		17,021,210	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ONAWA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81 175,978							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		1,135,877	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 1,323,000	29U \$	39U \$ 64,000	49U \$	49U \$	49U \$ 1,259,000	49U \$	I91 \$ 39,690	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Library Bonds	19U 460,000	29U	39U 120,000	49U 340,000	49U	49U	49U	I89 5,920	
11. Fire Station Bonds	19U 490,000	29U	39U 45,000	49U 445,000	49U	49U	49U	I89 16,153	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	2,273,000	0	229,000	785,000	0	1,259,000	0	61,763	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
			\$	109,502,955	x .05 = \$	5,475,148

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31	W61		
	\$	4,199	\$		5,524,155	5,528,354
	REMARKS					